83. (NEW)   A data processing system comprising a data storage device and a processor programmed to read data from, and write data to, said storage device, in which said storage device stores a time variant data model to which data in a data structure conforms, the data model generated by the processor and representing the relationships between a plurality of classes of entities, said storage device further storing:

a)   multiple operation records each storing data relating to one or more historical operations involving at least one said entity conforming to one of said classes, each said operation record comprising data recording the operation, and data defining a date associated with the operation; and

b)   multiple entity records and association records which conform to the data model, each of the multiple entity records comprising an entity record for each said entity conforming to one of said classes, said association records storing data indicating past or present relationships between a pair of said entities, and each said entity record containing data associating each said relationship with a historical period of validity.

84. (NEW)   A data processing system comprising a data storage device and a processor programmed to read data from, and write data to, said storage device, in which said storage device stores multiple operation records each storing data relating to one or more historical operation involving at least one entity; and multiple entity records storing data indicating relationships between said entities, wherein the entity records comprise a hierarchical structure, in which at least a first entity record relates to a specific entity, and a second to a more generic entity encompassing said specific entity, said entity records including link data linking said first and second entity records whereby to allow said processor to traverse said hierarchy, said processor being arranged to generate output data by inputting instructions defining one or more selected entity dimensions across which said output data is to be distributed; and if all required said operation records do not relate to entities of the dimension to which the operation records relate, the processor is programmed to determine, from said entity records, a hierarchically higher level entity dimension and to repeat said determination and,

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in the event that all required said operation records relate to said hierarchically higher level, to use said

hierarchically higher entity instead of said selected entity in selecting said subset of operation records.